referred to in the Question. In the revised paragraphs of the Action Taken Report (ATR) on the Report of the Joint Parliamgentary Committee which enquired into the irregularities in securities and banking transactions laid in the Parliament on 20th December, 1994 Governmett reaffirmed that the Ministers haves constructive responsibility to the Parliament. A summary of the action taken by the Government including the steps taken for system reforms for addressing specific operational shortcomings and for improving financial health and standard of performance and efficiency of the Indian financial system was also laid on the Table of the House along with the revised paragraphs of the ATR.

Over-drafts and advances drawn by Gujarat Government

4322. SHRI GOPALSINH G. SOLANKI: Will the Minister of FINANCE be pleased to state:

(a) whether it is a fact that the Gujarat Government is resorting to overdrafts and drawing advances from the Centre to pay staff salaries for the last three years;

(b) if so, what are the details of the over-drafts and advances drawn by the State Government during the last three years; and

(c) what remedial action Government propose to take in this regard?

THE MINISTER OF STATE IN THE MINISTRY OF FINANCE (SHRI M. V. CHANDRASHEKARA MURTHY): (a) No, Sir.

(b) and (c): Do not arise.

कालातीत (ऋणों की पूर्ति हेतु दीर्घावधि ऋण

4323. श्री दिलीप सिंह जूदेव:

क्या वित्त मंत्री यह बताने की कृपा करेंगे कि : (क) क्या मध्य प्रदेश सरकार ने सरकार को 16 कमजोर केन्द्रीय सहकारी बैंकों के कालातीत ऋणों की पूर्ति करने हेतु दीर्घावधि ऋण प्रदान करने का कोई प्रस्ताव भेजा ; हैं

(ख) यदि हां, तो तत्संबंधी ब्यौरा क्या हैं ; और

(ग) इस प्रस्ताव पर अब तक क्या कार्यवाही की गई है?

वित्त मंत्रालय मे राज्य मंत्री (श्री एम० वी० चन्द्रशेखर मूर्ति) : (क) जो, नहीं

(ख) और (ग) ये सवाल ही पेदा नहीं होते ।

Income Tax Returns from Salaried Class

4324. SHRI O. P. KOHLI: Will the Minister of FINANCE be pleased to state: (a) whether his Ministry have engaged the income tax agencies all over the country in calling for returns of income tax from the salaried class people, especially those working in Government offices resulting into concentration on realisation of the outstanding income tax dues and to nab the tax evaders;

(b) whether the income tax returns called from salaried class people in the last to financial years have been verified;

(c) if so, the outcome thereof; and

(d) whether there is any proposal to do away with the calling of such returns if nothing serious has been noticed from the income tax returns already filed especially by those whose income is not taxable after taking the benefit of tax deductions etc?

THE MINISTER OF STATE IN THE MINISTRY OF FINANCCE (SHRI M. V. CHANDRASEKARA MURTHY): (a) With the deletion of subsection (1A) of Section 139 of the Income-tax Act, 1961, with effect from 1.4.93, it is now obligatory for every person, who derives income in excess of the maximum limits not chargeable to

tax, to file a return of income. Wherever such returns are not filed, notices u/s 142(1) of the Income-tax Act are issued by the assessing officers calling for returns to verify whether, inter-alia, the salary income, inclusive of all tax able alowances have been correctly declared and whether the tax deduction at source has been properly made:

(b) and (c) Under the existing procedure, the salary returns showing income upto Rs. 1.20 lakhs, (where no business income is declared and no brought forward or carry forward losses, except under the head 'House Property', are claimed) are not subjected to detailed scrutiny, but are processed only for prima-facie adjustments. In respect of other cases only about 2 per cent to 3 per cent of the returns are selected for detailed verification. A large proportion of the returns filed in the last two financial years have already been subjeced to these processes which have resulted in proper assessment of the salaries and perquisites; and

(d) No, Sir.

Excise duty on Premium Toilet Soaps

4325. SHRI GOPALSINH G. SOLANKI: Will the Minister of FINANCE be pleased to state:

(a) whether Government are aware that large scale companies get substantial quantities of their premium toilet soaps manufactured in small scale units and evade excise duty by confining themselves only to branding and packing toilet soaps marketed by them;

(b) if so, whether Government would consider treating packing of toilet soaps at par with processing as has been done in case of detergents and subjecting entire sale of branded toilet soaps of excise duty; and

THE MINISTER OF STATE IN THE MINISTRY OF FINANCE (SHRI M. V. CHANDRASHEKARA MURTHY): (a) to (c) The information is being collected and will be laid on the Table of the House.

सहकारी बैंकों के पूंजी आधार

4326. **श्री कैलाश नारायण सारंग:** क्या वित्त मंत्री यह बताने की कृपा करेंगे कि

(क) क्या वाणिज्यिक एवं ग्रामीण बैंकों के समान सहकारी बैंकों के पूंजी आधार को सुदृढ करने की कोई योजना सरकार के विचाराधीन हैं ;

(ख) यदि हां, तो उस पर कब तक कोई निर्णय लेने की संभावना हैं ; और

(ग) यदि नहीं तो क्या सरकार ऐसी कोई योजना बनाने पर विचार करेगी ?

वित्त मंत्रालय में राज्य मंत्री (श्री एम. वी. चन्द्रशेखर मूर्ति : (क) से (ग) : सरकारी क्षेत्र के बैंकों और क्षेत्रीय ग्रामीण बैंकों के विपरीत, जहां केन्द्रीय सरकार शेय पूंजी में प्रत्यक्ष रूप से अंशदान करती है, राज्य सहकारी बैंकों और जिला सहकारी बैंकों की शेयरधारिता में उनके सदस्यों और राज्य सरकार द्वारा अंशदान किया जाता हैं । कुछ सीमा तक, राष्ट्रीय कृषि और ग्रामीण विकास बैंक जिला और राज्य स्तरीय सहकारी बैंकों की शेयर पूंजी में अंशदान के लिए राज्य सरकारों की सहायता करता हैं ।

राष्ट्रीय कृषि और ग्रामीण विकास बैंक सहकारी प्रणाली के कार्यकरण में सुधार लाने के लिए राज्य विशिष्ट योजनाएं तैयार कर रहा है और इन योजनाओं के आधार पर उसका राज्य सरकार और राज्य तथा जिला स्तरीय सहकारी बैंकों के साथ एक समझौता ज्ञापन पर हस्ताक्षर करने का प्रस्ताव है ताकि राज्य विशिष्ट विकास कार्य योजनाएं कार्यान्वित की जा सकें । इसमें अन्य बातों के साहेतू सहकारी बैंकों की शेयर पूंजी में अंशदान सहायता के लिए प्रावधान किया जाएगा ।

Excise duty on Cosmetics and Toiletry Goods

4327. SHRI GOPAL SINH G. SOLANKI : Will the Minister of FINANCE be pleased to state :